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**From:**

**Sent:** Tuesday, September 4, 2012 5:55 PM

**To:**

**Cc:**

**Subject:** RE: Streamlined Injunctions to Stop Pyramiding Employment Taxes - Need materials if any

Hi

Sorry for the delayed response. I'm working at home today and am having problems accessing things on the intranet. So I haven't finished looking for materials that might be helpful.

I can say, though, that generally streamlined injunctions, per se, are a thing of the past. The former streamlined injunction project involved allowing RO's to skip certain otherwise required steps, such as informing taxpayers about monthly filing and special deposit procedures, in the case of certain taxpayers..

This memo discussed the project:

But as this interim memo indicates, those steps are obsolete.

This is also indicated in the current 5.17.4.17.1,

<http://serp.enterprise.irs.gov/databases/irm.dr/current/5.dr/5.17.dr/5.17.4.dr/5.17.4.17.1.htm>.

[REDACTED] The cases it relies upon were not decided under section 7402, and the courts do not analyze section 7402 cases the way the subsection indicates. Though the analysis is similar that that.

IRM 5.7.2.1, Letter 903 (DO), has recently been updated in light of the obsolescence of montly filing and spcial deposit procedures.

<http://serp.enterprise.irs.gov/databases/irm.dr/current/5.dr/5.7.dr/5.7.2.dr/5.7.2.1.htm>

I'll reply again tomorrow.

**ATTACHMENT 1: REDACTED**

**ATTACHMENT 2: Nov. 15, 2012 Guidance Regarding Interim Guidance**